

MEMORANDUM FOR DISTRIBUTION

FROM: JEAN M. MORGAN, DIRECTOR,  
OFFICE OF FINANCIAL CONTROL AND REPORTING

SUBJECT: Field Office Footnote Disclosure Requirements and  
Financial Statement Analysis

This is to provide you the necessary information for submitting footnote disclosures and for preparing the analysis of your FY 1997 financial statements. Attachment 1 identifies the required footnotes and the disclosures needed to prepare the footnotes. Attachment 2 includes the guidance for the financial statement analysis and also the selection criteria used to prepare the Statement of Financial Position and the Statement of Operations.

Your report on the footnote disclosures and your financial statement analysis should be submitted by November 14, 1997, to the Office of Financial Control and Reporting, CR-40.1/GTN, to the attention of Rick Loyd. Any questions regarding the attached guidance should be directed to Rick on (301) 903-4190.

Attachments

cc:

Associate Deputy Secretary for  
Field Management, FM-1  
Deputy Assistant Secretary for  
Resource Management, DP-50  
Director, Resource Management Division, NE-13  
Office of the Deputy Assistant Secretary for  
Planning and Resource Management, EM-10  
Director, Office of Management, ER-60  
Office of the Deputy Assistant Secretary  
Strategic Petroleum Reserve, FE-40  
Assistant Secretary for Fossil Energy, FE-1  
Director, Budget and Financial Management Division, EE-63  
Office of the Deputy Assistant Secretary for  
Naval Petroleum and Oil Shale Reserves, FE-60  
Manager, Capital Regional Audit Office, IG-34

Distribution:

Chief Financial Officer, AL  
Chief Financial Officer, CH  
Chief Financial Officer, ID  
Chief Financial Officer, OH  
Chief Financial Officer, NV  
Chief Financial Officer, OR  
Chief Financial Officer, RL  
Chief Financial Officer, RF  
Chief Financial Officer, OAK  
Chief Financial Officer, SR  
Chief Financial Officer, FERC  
Senior Financial Officer, GO  
Chief Financial Officer, PNR

Thru: Director, Office of Naval Reactors,  
NE-60, 3N06/NR

Director, Finance Division, SNR

Thru: Director, Office of Naval Reactors,  
NE-60, 3N06/NR

Director, Planning and Financial  
Management Division, SPRO

Chief Financial Officer, METC

Director, Budget and Financial Management Division, PETC

Director, Office of Headquarters

Accounting Operations, CR-50

Chief Financial Officer, NPR in CA

Director, Finance Division, NPR in CO,  
UT, & WY

Associate Deputy Secretary for  
Field Management, FM-1

B. Heaslip, AL

M. Fiffles, CH

R. Browne, ID

T. Pasotr, NV

S. Rice, OR

L. Beitz, RL

G. Narducci, OAK

D. Roberts, SR

T. Garnand, WA

P. Cappello, FERC

F. Boilanger, PETC

K. Rothrock, METC

H. Tomasits, PNR

B. Chaput, SNR

E. Touns, SPRO

B. Campbell, RF

J. Jordan, OH

## FY 1997 FIELD FOOTNOTE DISCLOSURE REQUIREMENTS

**Note 1 - Investments:**

<b>I. OMB Format</b>	Cost	Market Value	Amortization Method	Amortized (Premium) Discount	Investments, Net
<b>A. Intragovernmental Securities</b>					
(1) Marketable	XXX	XXX	_____	XXX	XXX
(2) Non-Marketable: par value	XXX	XXX	_____	XXX	XXX
(3) Non-Marketable: market	XXX	XXX	_____	XXX	XXX
Subtotal	XXX	XXX		XXX	XXX
<b>B. Governmental Securities</b>					
(1) _____	XXX	XXX	_____	XXX	XXX
(2) _____	XXX	XXX	_____	XXX	XXX
(3) _____	XXX	XXX	_____	XXX	XXX
Subtotal	XXX	XXX		XXX	XXX
Total	XXX	XXX		XXX	XXX

**II. Treasury Format**

	Federal Securities	Non-Federal Securities
<b>A. Face Amount</b>		
(1) Marketable	XXX	XXX
(2) Non-Marketable	XXX	XXX
(3) Total	XXX	XXX
<b>B. Unamortized Premium and/or Discount</b>		
(1) Marketable	XXX	XXX
(2) Non-Marketable	XXX	XXX
(3) Total	XXX	XXX
<b>C. Net Investment</b>		
(1) Marketable	XXX	XXX
(2) Non-Marketable	XXX	XXX
(3) Total	XXX	XXX

D. Amortization Method

(1) Marketable

(2) Non-Marketable

**NOTE 2 - Contingencies:**

The legal representation letter process will generate the necessary information to prepare this footnote disclosure at the Headquarter's level. The Office of General Counsel will request the general counsel at each field office to provide a narrative description of contingent liabilities as part of the legal representation letter process. The field office general counsels should coordinate with their respective field office Chief Financial Officer prior to submitting this information to the Office of General Counsel. Please provide a copy of your general counsel's submission as soon as it becomes available. This submission will be used to prepare the contingent liabilities footnote disclosure.

**NOTE 3 - Environmental, Safety, and Health Liability:**

This reconciliation schedule should be used to support all adjustments made to the ES&H liability. This schedule should be completed for each site identified in the attachments of the August 25, 1997 memo, subject Environment, Safety and Health.

Office/Site

Beginning Balance as of FY 1996 (should agree with the amount stated on the August 25, 1997 memo, Attachment A)	XXXX
Less FY 1997 costs incurred	(XXXX)
Add liabilities from the <u>Highly Enriched Uranium Working Group Report on Environment, Safety and Health Vulnerabilities Associated with the Department's Storage of Highly Enriched Uranium</u> issued by the Inspector General	XXXX
Change in estimate due to items that are no longer considered compliance activities	XXXX
Change in estimate due to a change in scope	XXXX
Other items	<u>XXXX</u>
ES&H liability - Ending Balance	XXXX

**Reconciliation of the ES&H liability ending balance to the ES&H Management Plan**

If the above ending balance does not agree with the ending balance of Attachment B, from the August 25 memo, please perform the reconciliation below to identify the categories in which the changes occurred. A narrative explanation for each amount should be provided.

ES&H liability - Ending Balance (from above)	XXXX
(Increase)/Decrease in Funded Operating Expense and Capital Equipment	XXXX
(Increase)/Decrease in funded general plant and line item construction projects	XXXX

(Increase)/Decrease in currently unfunded compliance activities that are anticipated to be funded	XXXX
---	------

Increase/(Decrease) in cost to complete (2003 and beyond)	<u>XXXX</u>
---	-------------

ES&H liability - Ending Balance	XXXX
This final reconciliation balance should agree with the Ending Balance on Attachment B of the August 25, 1997	

**NOTE 4 - Environmental Liability:**

To ensure an accurate presentation of DOE's environmental liability, the FY 1997 estimate will be based on the following three components: 1) Environmental Management 2006 plan, 2) 1996 Baseline Environmental Management Report, and 3) the active facilities cost estimate. A detailed description of the three areas and documentation on how to calculate and verify the environmental liability will be contained in a separate memorandum that will be issued shortly.



**Guidance for Financial Statement Analysis  
Fiscal Year 1997**

**Year-End Financial Statements**

The principal financial statements include the Statement of Financial Position and the Statement of Operations and Changes in Financial Position. Both statements are generated from the Management Analysis and Reporting System (MARS). The selection criteria for these statements is included as attachment 2-A. Preliminary September financial statements will be downloaded to field office local printers shortly after MARS is updated with September data. Final September statements will be downloaded after year-end cost allocation entries have been processed. Subsequent statements will be generated on as-needed basis if field offices submit "CP" post-closing entries. Field offices should e-mail request for these statements to Rick.loyd@hq.doe.gov.

**Analysis Requirements**

The results of each field office's analysis should summarize both field office and integrated contractor data. However, detailed documentation by reporting unit must be available to support the analysis submitted to Headquarters.

**I. Analysis of Suspense/Miscellaneous Account Balances**

Fund Balance with Treasury - analyze and provide an explanation for any balances in the following accounts:

1126, Budget Clearing Account--Suspense (89F3875) Suspense  
112A, Budget Clearing Account--Unavailable Check (89F3880)  
112B, Deposits in Transit (89F3878); and  
112D, Budget Clearing Account--Chargebacks (89F3879)

Other Agency Assets - Analyze and provide an explanation for any balances in account 1813, Prepayments--Suspense Debits.

Custodial Assets - Fund Balance with Treasury - Analyze and provide an explanation for any balance in account 1125, Suspense.

Deferred Revenue and Other Credits - Analyze and provide an explanation for any balances in account 3914, Suspense Credits.

## II. Cumulative Results of Operations Analysis

Analyze and provide an explanation for any Cumulative Results of Operations balances on the Statement of Financial Position.

## III. Abnormal Account Balance Analysis

Analyze and provide an explanation for any significant account balances with an abnormal balance (i.e., a debit balance in an account that should have a credit balance or vice-versa).

## IV. Tiepoint Analysis

Analyze and provide an explanation for any differences in the net position balances on the Statement of Financial Position and the Statement of Operations and Changes in Net Position.

## V. Significant changes in account balances - **This analysis should only be submitted in those instances where the Inspector General did not perform detailed audit testing during the FY 1997 audit.**

Compare the FY96 year end account balance with the FY97 year end account balance and provide a brief narrative explanation for account balances that fluctuated by over \$10 million, or 50% and at least \$5 million.

## VI. Other Accounting Data Errors

Provide an explanation for significant accounting data errors, if any, not already identified in the previous analysis steps.

<b>SELECTION CRITERIA FOR DOE STATEMENT OF FINANCIAL POSITION - FY 1997</b>		
	DOE	SGL
<b>ASSETS:</b>	Exclude PMA Fund Types and Transfer Appropriations Received - Fund Types 4B-4Z and 40-44. Include FY 1998 CP entries.	
Agency Assets	Fund Types - All but the following: RX 89X5105 Payments to States Under Federal Power Act 4A 89X8575 Trust Funds - Advances for Cosponsored Projects 5A 89X6425 - Petroleum Pricing Escrow Fund 5B 89X6427 - Low Level Radioactive Waste Fund 53 Non-Fund FERC Receivables Established on Behalf of Other Federal Agencies 54 BSCs 1122 - US Savings Bonds 1123 - Withheld State & Local Income Taxes 1124 - Unclaimed Monies Due Creditors 1125 - Suspense (89X6875) Except Org Code ER 1127 - Uninvested Balance of Collections from Consent Orders 1128 - Advances for Co-Sponsored Work 112E - Uninvested Balance of Low Level Waste Fund 1653 - Strategic Petroleum Reserves - Inventories Held for Other Federal Agencies	(E)
Intra Governmental		(I)
Fund Balance With Treasury	112X, 4110(RS), 4125(RS), 4118(RS), 4211, 4311, 9988  Fund Types 5U: 4130 SCC "OB"(RS), 4511	1010
Investments	131X	1610, 1611, 1690

<b>SELECTION CRITERIA FOR DOE STATEMENT OF FINANCIAL POSITION - FY 1997</b>		
	DOE	SGL
Accounts Receivable, Net		
A/R, Net	1412, 1414, 1415, 1431, 1435, 1436, 1441, 1449, 1454, 1471, 1481, 1482, 1485, 148G, 148J	1310, 1319
Interest Receivable	1445, 148A, 148C, 148H, 148K	1340, 1349
Advances and Prepayments	1151, 1811, 1221	1410, 1450
Governmental		(G)
Investments	132X	1610, 1611, 1690
Accounts Receivable, Net		
A/R, Net	1411, 1413, 1416, 1418, 1419, 1432, 1433, 1442, 1443, 1446, 1472, 1473, 1483, 1484, 1486, 1517, 1534, 1544	1610, 1611, 1690
Credit Program Receivables	144B, 144C, 1453, 1461, 1474, 1475, 1554, 1555, 2512, 2610	1340, 1350, 1359, 1399, 1551, 1559
Interest Receivable	144A, 1447, 1487, 1488, 148B, 148D, 1545	1340, 1349
Advances and Prepayments	1132, 1135, 1136, 1137, 1138, 1140, 1182, 1183, 1189, 1451, 1812	1410, 1450
Stockpile Materials		
Petroleum Reserves	1651	1571, 1572
Nuclear Materials	161X, 162X, 163X, 164X, 1763	1571, 1572
Property and Equipment, Net	21XX, 22XX, 23XX	17XX, 18XX
Other Agency Assets		
Cash and Other Monetary Assets	1452	1110, 1120, 1190, 1195, 1200
Inventory, Net	1652, 166X, 1761, 1762	1521, 1522, 1523, 1524, 1529
Operating Materials and Supplies, Net	1671, 1681, 1682, 1691, 1711	1511, 1512, 1513

<b>SELECTION CRITERIA FOR DOE STATEMENT OF FINANCIAL POSITION - FY 1997</b>		
	DOE	SGL
Other Agency Assets	1813, 1814, 24XX, 2511, 2611	1591, 1599, 1990
Custodial Assets	Fund Types RX, 4A, 53, 54, 5A, 5B	(O)
Intra Governmental		(I)
Fund Balance With Treasury	112X, 4110(RS), 4118(RS), 4125(RS), 4211, 4311	1010
Investments	131X	1610, 1611, 1690
Accounts Receivable, Net	1412, 1414, 1415, 1431, 1435, 1436, 1441, 1449, 1471	1310, 1319
Interest Receivable	1445, 1545	1340, 1349
Governmental		(G)
Investments	132X	1610, 1611, 1690
Accounts Receivable, Net	1411, 1413, 1416, 1418, 1419, 1432, 1433, 1442, 1443, 1451, 1453, 1472, 1473, 1517, 1534, 1544	1310, 1319
Interest Receivable	144A, 144B, 144C, 1447, 1545, 1555	1340, 1349
Stockpile Materials	1653	1571, 1572
Other Custodial Assets	1813, 24XX, 2512, 2610	1410, 1450, 1990

SELECTION CRITERIA FOR DOE STATEMENT OF FINANCIAL POSITION - FY 1997		
	DOE	SGL
<b>LIABILITIES:</b>	Reverse signs on all accounts. Exclude PMA Fund Types and Transfer Appropriations Received - Fund Types 4B-4Z and 40-44. Include FY 1998 CP entries.	
Liabilities Covered by Budgetary Resources		(F)
Intra Governmental Liabilities		(I)
Accounts Payable		
Accounts Payable	3122, 3141, 3142, 3191, 3211	2110, 2120, 2130, 2190
Other Intra Governmental Liabilities	3216, 3317, 3411, 3511, 3612, 3912, 3915, 4611, 4612 (RS - all accounts)  Fund types 5N, 53, 55: 14XX (except 1446), 15XX	2400, 2310, 2320, 2920, 2930, 2990
Governmental Liabilities		
Accounts Payable		
Accounts Payable	3111, 3151, 3192, 3951, 3212 (RS - all accounts)	2110, 2120, 2130, 2190
Interest Payable	3217(RS)	2140
Other Governmental Liabilities	3214, 3215, 3313, 3314, 3316, 3318, 333X, 3351, 3391, 3611, 3955 (RS - all accounts)	2210, 2310, 2400, 2920, 2990
Deferred Revenue and Other Credits	3911, 3913(except FT 53), 3914 (RS - all accounts)  FT 57, 5Z: 3361, 3362, 4511, 8113 (office = WA), 8123, 8124, 8125, 8132 (B&R = ZN), 8149, 8153(RS - all accounts)  FT WD, WH, WJ, WK, WL, 8L: 1110, 4130 (RS all accounts except 1110)	2320
Funded Environmental Liabilities	3896 (RS)	
Liabilities Not Covered By Budgetary Resources		(U)
Environmental Liabilities	3996(RS)	

<b>SELECTION CRITERIA FOR DOE STATEMENT OF FINANCIAL POSITION - FY 1997</b>		
	DOE	SGL
Pensions and Other Actuarial Liabilities	3991, 3992, 3993, 3994, 3997(RS)	2610, 2620, 2690
Other Governmental Liabilities		
Lease Liabilities	3990(RS)	2940
Accrued Annual Leave for Federal Employees	3213(RS)	2220
Contingent Liabilities	3995(RS)	2920
Other Governmental Liabilities	3999(RS)	2990
<b>NET POSITION</b>	Exclude PMA Fund Types and Transfer Appropriations Received - Fund Types 4A-4Z and 40-44. Include FY 1998 CP entries.	
Unexpended Appropriations	(exclude fund type WF, VE, WD, WH, WJ, WK, WL, 8L and 5X), 4XXX (except 4130, 4211, 4311, 4611, 4612, and except 4001 when FT = UE)), 5XXX, 6XXX, 7XXX, 8XXX, 9977, 16XX, 17XX, 2XXX [RS all accounts]  FT WD, WH, WJ, WK, WL, and 8L: 4001, 4002, 4005, 4008, 5XXX, 6XXX, 7XXX, 8XXX, 9977, 16XX, 17XX, 2XXX [RS all accounts]  FT 5X: 8138, 8151 (except FT 5E, 5W) [RS on all accounts]  FT 5U 4130 (SCC = OB) (RS)	3100, 3110

**SELECTION CRITERIA FOR DOE STATEMENT OF FINANCIAL POSITION - FY 1997**

	DOE	SGL
Invested Capital	<p>All Fund Types except WF, VE and 5X: 16XX (exclude 1653), 17XX, 2XXX</p> <p>FT 5X (except FT 53, 54, 55, 57, 58, 5U, 5E, 5V, 5W and WF, VE): 8152, 811X (except 8113 FT 57 when office = WA), (8131, 8132, 8133, 8149 (except FT 5R, 5Z)), [RS on all accounts]</p> <p>FT 5U: 8152 (RS)</p> <p>FT 54, When office = SP: 8112, 8131, 8132 [RS on all accounts]</p> <p>FT 5E, VE, 5W, WF 8152 (RS)</p> <p>FT 57 8111, 8112, 8113, 8132 (B&amp;R not equal to ZN), 8133, 8152 [RS on all accounts]</p>	3210, 3220, 3230
Cumulative Results of Operations	<p>4511 (except FT 53, 55, 5R, 5U, 5V, 57)</p> <p>8153 (except FT 53, 55, 57, 5E, 5W)[RS]</p> <p>FT 54 (except when office = SP), 58: 811X 8131, 8132, 8133 [RS on all accounts]</p> <p>FT 5X (except 5E, 5W, 57): 8123, 8124, 8125 [RS on all accounts]</p> <p>FT 5U: 8132, 8139 (B&amp;R = ZN)(RS) FT UE: 4001(RS)</p> <p>FT WF, 5W, VE and 5E: 4110, 4125, 4811, 4812, 5XXX, 6XXX, 7XXX, 8XXX (except 8138, 8139, 8152, 8159), 9977 [RS on all accounts]</p> <p>FT 5N: 14XX (except 1446), 15XX (RS)</p>	3310, 3320
Future Funding Requirements	8139 (except when FT = 5U and B&R = ZN), 8159 [RS on all accounts]	3501



SELECTION CRITERIA FOR DOE STATEMENT OF OPERATIONS - FY 1997		
	DOE	SGL
	Exclude Transfer Appropriations Received - Fund Types 4B-4Z and 40-44. Include FY 98 CP entries and exclude FY 1997 CP entries.	
REVENUES AND FINANCING SOURCES		
Appropriated Capital Used	<p>8132, 8138 when SCC = 60 or FY 98 CP (exclude FT UE, UF, 5U, VE, 5E, WF, 5W, 4A, 5Z (when B&amp;R = ST)) (Exclude B&amp;R's 40, 50, WN except FT 51, 54, SA) (Exclude B&amp;R ZN except FT H*, TE, TF, 5R, CA, BB) (exclude Fund Types WD, WH, WJ, WK, WL, 57, 8L ) (Exclude B&amp;R YN10)</p> <p>FT 54, 58 4511 (RS)</p> <p>FT 51,5N: 814X SCC = 97</p> <p>FT 5N: 8132 B&amp;R = ZN</p> <p>FT 5U: 8132 ZN2302(RS)</p>	5700, 5799
Revenues from Sales of Goods and Services		
Public	8132, 8134, 8136 Include FY 98 CP entries (See B&R Crosswalk Table)	5100(G), 5200(G)
Intra Governmental	8132, 8134, 8136 Include FY 98 CP entries (See B&R Crosswalk)	5100(I), 5200(I)
Interest and Penalties, Non-Federal	8132 Include FY 98 CP entries (See B&R Crosswalk)	5300(G)
Interest, Federal	8132 Include FY 98 CP entries (See B&R Crosswalk Table)	5300(I)
Federal Energy Regulatory Commission Fees	8132 ZN21	5800

Other Revenues and Financing Sources	<p>8132, Include FY 98 CP entries (See B&amp;R Crosswalk Table) FT 4A (except when field office = XN) (RS)</p> <p>8134, 8136 (See B&amp;R table)(RS)</p> <p>Fund Type WF, VE: 4211, 4311, 4130 (SCC 07, OE, 3J, 3K)</p> <p>Fund Type 5U: 8139 ZN2301</p>	5400, 5500, 5600, 5900, 7110, 7190
Less Receipts Transferred to Treasury and Other Agencies	<p>Include FY 1998 CP entries, and exclude SCC OB and 01.</p> <p>8132 FT 53, 55, 5V</p> <p>8135, 8137(RS)</p>	3620
Deferred Revenue Adjustment	<p>Current year Nuclear Waste Fund expenses less current year Nuclear Waste Fund revenues</p> <p>5Z: 8132 ZN14</p>	
EXPENSES		
Program Expenses	Exclude FT 5N, CA	6100, 6199, 6400, 6600
Energy Resources	SCC 60, 66, (95 and 97 except when FT = 5E, 5W) and FY 1998 CP entries: 8132/8138/8139 (Except FT 4A (when Field office = XN), (See B&R crosswalk table) 8134 (when B&R = CB01); 9951 & 9952 (SCC = 96 or CP)	
Science and Technology	SCC 60 & 66, (95 and 97 except when FT = 5E, 5W) and FY 1998 CP entries: 8132/8138/8139 (Except FT 4A (when Field office = XN), (See B&R crosswalk table); 9951 & 9952 (SCC = 96 or CP)	
National Security	SCC 60 & 66, (95 and 97 except when FT = 5E, 5W) and FY 1998 CP entries: 8132/8138/ 8139 (Except FT 4A (when Field office = XN), (See B&R crosswalk table); 9951 & 9952 (SCC = 96 or CP)	

Environmental Quality	SCC 60 & 66, (95 and 97 except when FT = 5E, 5W) and FY 1998 CP entries: 8132/8138/ 8139 (Except FT4A (when Field office = XN), (See B&R crosswalk table) (Exclude B&R YN10); 9951 & 9952 (SCC = 96 or CP)	
Other Activities	SCC 60 & 66, (95 and 97 except when FT = 5E, 5W) and FY 1998 entries: 8132/8138/8139 (except when B&R = YN0401)/814X (Except FT4A (when Field office = XN) (See B&R crosswalk table)	
Cost of Goods Sold		
Public	SCC 60 & 66, (95 and 97 except when FT = 5E, 5W) and FY 1998 entries: 8132/8138/8139 (except when B&R = YN0401) (Except FT4A (when Field office = XN) (See B&R crosswalk table)	6500(G)
Government	SCC 60 & 66, (95 and 97 except when FT = 5E, 5W) and FY 1998 entries: 8132/8138/8139 (except when B&R = YN0401) / <del>814X</del> (Except FT4A (when Field office = XN) (See B&R crosswalk table)	6500(I)
Interest	SCC 60 and FY 1998 CP entries: 8132 (See B&R Crosswalk Table) YN96 (Exclude FT 5N, CA); 9951 & 9952 (SCC = 96 or CP)	6310, 6320, 6330
Changes in estimated unfunded environmental liabilities	8139 (SCC 60 and FY 1998 CP entries) B&R = YN0401 8132 (SCC 60 and B&R = YN0401)	
Extraordinary Items and Changes in Accounting Principals	8132 SCC 60 and FY 1998 CP entries (see B&R table); 9951 & 9952 (SCC = 96 or CP)	7300
Net Position, Beginning Balance	See Balance Sheet Criteria (SCC = OB, 01, and FY 97 CP entries) (except 4002 when SCC = OB and FT does not = VE, WF)	3000 (Beginning balance)

Prior Period Adjustments	FY 1998 SCC CP: 8151, 8152, 8153, 8159(RS) 8132, 8139 (See B&R Table) (RS)	7400
Non-Operating Changes		
Increase (Decrease) in Unexpended Appropriations	(exclude fund type WF, 5W, VE, and 5X)  4002 SCC = OB  Include SCC not equal to OB, 01, or FY 1996 CP or (BSC = 8132/8138/8139 and B&R = YN02)  1110 (FT WD)  4XXX (except:, 4110, 4118, 4125 when FT = WD, WH, WJ, WK, WL, or 8L; 4130 (except FT: WD, WH, WJ, WK, WL, or 8L); 4211, 4311, 4611, 4612)  5XXX, 6XXX, 7XXX, 8XXX (except 8132 and 8138 when FT = UE or UF), (16XX, 17XX, 2XXX when SCC not equal to TI/TR) [RS all accounts]  FT 5U: 8132 (when B&R ne ZN)  FT 4A: 8132 (RS)	

Increase (Decrease) in Invested Capital	<p>Exclude SCC OB, 01, TI, TR and FY 1996 CP and B&amp;R = YN02:</p> <p>All Fund Types except WF, 5W, VE and 5X: 16XX (except 1653), 17XX, 2XXX</p> <p>FT 5X (Except 5E, 55, 5W): 811X (except 8113 when office = WA), 8133 (SCC 76, 77) (RS on all accounts)</p> <p>FT 5X (except FT 5W, 5E, 53, 55): 8152 (except SCC = CP), 8131, (8132 (when B&amp;R not equal to ZN (except FT 57), CB0105), 8133 (except SCC 76, 77), 8149 (except FT 5R, 53, 54, 55, 58)), 8151(FT 5X (except FT 57)) [RS on all accounts]</p> <p>FT 5E, 5W, WF: 8152</p> <p>FT 54: 8132 When B&amp;R = SA0202000 (RS)</p>	
Revolving Fund Program Net Position Changes	<p>Exclude SCC OB, 01 and FY 1996 CP: FT WF, 5W, VE, 5E 4110, 4125, 4130 (SCC 07, OE), 48XX, 811X, 812X, 8131, 8133, 9977 (RS)</p>	
Other Transfer Activity	5X SCC TR/TI 81XX (RS)	
NWF Changes in Unfunded Liabilities	1814, 3213, 39XX FT 57 SCC 60, 96, 97, and FY 1998 CP entries	
Net Changes to Grantee Advances	1135 FT 4A SCC 97 (RS)	
Net Change in Funded Liabilities	4001(FT = UE) (RS)	

